



Trustees' Financial Summary

FY2015-16

Submit ID: 0903-42893748

51 Toole County

0903 Sunburst K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Peg Tobin **Phone #:** (406) 937-7366

(Signature)

(Date)

Chair, Board of Trustees: Lisa Kearns

(Signature)

(Date)

County Superintendant Boyd Jackson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Donations to School	LOCAL	LOCAL	LOCAL
143	Title II Part A	FEDERAL	5109031410	84.367
313	Title I Improving Basic Programs	FEDERAL	5109033110	84.010A
320	DNRC Grant for Greenhouse	STATE	DNRC	STATE
330	ACT Testing	STATE	STATE	STATE
407	Vo Ed Family & Consumer Science	STATE	FCS	State
408	Vo Ed Business/Marketing	STATE	BUS/MKT	State
409	Vo Ed Agriculture	STATE	Ag	State
410	District Housing	LOCAL	LOCAL	LOCAL
411	Special Ed-Match \$	FEDERAL	LOCAL	84.027
412	AED Grant	STATE	STATE	STATE
415	Title III Part A English Language Acquisition	FEDERAL	FEDERAL	84.365A
421	Gifted and Talented	STATE	5109031310	State
430	MT Environmental Education Assoc	STATE	STATE	State
432	State OTO Indian Education for All	STATE	STATE	state
433	Texaco Jury Award	LOCAL	LOCAL	LOCAL
440	DPHHS Pre-Employment Transition Services	STATE	STATE	STATE
454	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A141705	84.358A
813	Vo Ed Carl Perkins Basic Grant	FEDERAL	5109038112	84.048A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,580.63	25,796.83	188,684.92	
02	Taxes Receivable - Real and Personal (120-149)	103,030.54	7,572.56	7,239.21	
03	Taxes Receivable - Protested (150-159)	172,000.58	24,283.07	21,963.18	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				104.14
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	300,611.75	57,652.46	217,887.31	104.14
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	275,031.12	31,855.63	29,202.39	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	25,580.63	25,796.83	188,684.92	104.14
52	TOTAL FUND BALANCE/EQUITY	25,580.63	25,796.83	188,684.92	104.14
53	TOTAL LIABILITIES AND FUND BALANCE	300,611.75	57,652.46	217,887.31	104.14

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		25,525.76	88,316.56	9,864.24
02	Taxes Receivable - Real and Personal (120-149)	80.30			541.65
03	Taxes Receivable - Protested (150-159)	0.01			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,518.95	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	80.31	25,525.76	93,835.51	10,405.89
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	80.31			541.65
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		25,525.76	93,835.51	9,864.24
52	TOTAL FUND BALANCE/EQUITY		25,525.76	93,835.51	9,864.24
53	TOTAL LIABILITIES AND FUND BALANCE	80.31	25,525.76	93,835.51	10,405.89

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		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				5,890.62
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,295.77			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,295.77			5,890.62
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,295.77			5,890.62
52	TOTAL FUND BALANCE/EQUITY	2,295.77			5,890.62
53	TOTAL LIABILITIES AND FUND BALANCE	2,295.77			5,890.62

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,334.89	37,605.11		
02	Taxes Receivable - Real and Personal (120-149)		4,986.38		
03	Taxes Receivable - Protested (150-159)		203.76		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,334.89	42,795.25		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		5,190.14		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,334.89	37,605.11		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,334.89	37,605.11		
53	TOTAL LIABILITIES AND FUND BALANCE	1,334.89	42,795.25		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			78,534.71	183,989.46
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			78,534.71	183,989.46
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			78,534.71	183,989.46
52	TOTAL FUND BALANCE/EQUITY			78,534.71	183,989.46
53	TOTAL LIABILITIES AND FUND BALANCE			78,534.71	183,989.46

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	72,115.44	1,474.14		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	72,115.44	1,474.14		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	72,115.44	1,474.14		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	72,115.44	1,474.14		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	72,115.44	1,474.14		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	201,460.78	241,297.32
1112	District Levy - Personal Property	424,746.73	282,995.68
1113	District Levy - Heavy Motor Vehicles	690.12	333.12
1114	District Levy - Pers Prop/Mobile Homes	263.77	1,363.97
1190	Penalties and Interest on Taxes	558.45	751.25
1510	Interest Earnings	1,592.12	1,053.68
3110	Direct State Aid	804,539.65	781,633.10
3111	Quality Educator	85,273.34	80,611.14
3112	At Risk Student	5,165.98	4,648.19
3113	Indian Education For All	4,855.20	4,530.96
3114	American Indian Achievement Gap	800.00	820.00
3115	State Spec Ed Allowable Cost Pymt to Districts	41,300.43	47,223.09
3116	Data For Achievement	3,570.00	4,340.00
3118	Natural Resource Development	5,733.28	8,775.08
3120	State Guaranteed Tax Base Aid	6,840.40	17,905.34
3444	State School Block Grant	154,403.29	154,403.29
3445	State Combined Fund School Block Grant	50,538.65	50,538.65
3446	SB96 Block Grant Reimbursement	10,322.72	0.00
3447	SB96 Combined Block Grant Reimbursement	242.77	0.00
3460	Montana Oil and Gas Tax	150,000.00	102,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,952,897.68	1,785,223.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	885,815.92	817,312.25
			2XX	Personal Services - Employee Benefits	33,038.75	76,722.18
			3XX	Purchased Professional and Technical Services	6,697.67	5,606.00
			4XX	Purchased Property Services	4,022.50	9,238.89
			5XX	Other Purchased Services	15,568.35	12,199.49
			6XX	Supplies and Materials	41,964.52	31,445.75
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	60,692.04	44,480.78
			2XX	Personal Services - Employee Benefits	2,153.37	1,928.15
			3XX	Purchased Professional and Technical Services	475.00	375.00
			5XX	Other Purchased Services	2,017.19	1,230.03
			6XX	Supplies and Materials	1,530.35	270.18

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		222X Educational Media Services				
		1XX	Personal Services - Salaries	36,652.28	42,223.14	
		2XX	Personal Services - Employee Benefits	685.25	1,052.77	
		3XX	Purchased Professional and Technical Services	125.00	0.00	
		6XX	Supplies and Materials	2,776.73	4,127.31	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	46,793.57	49,076.28	
		2XX	Personal Services - Employee Benefits	1,250.06	685.84	
		5XX	Other Purchased Services	5,100.91	7,649.56	
		6XX	Supplies and Materials	3,865.46	744.39	
		810	Dues and Fees	8,194.07	8,328.07	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	130,846.34	137,630.57	
		2XX	Personal Services - Employee Benefits	4,375.08	4,238.70	
		3XX	Purchased Professional and Technical Services	144.00	680.00	
		5XX	Other Purchased Services	7,919.32	8,185.30	
		6XX	Supplies and Materials	14,589.02	6,080.01	
		810	Dues and Fees	425.00	676.13	
		8XX	Other Expenditures	145.00	0.00	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	28,299.58	29,329.44	
		2XX	Personal Services - Employee Benefits	6,955.55	7,870.65	
		3XX	Purchased Professional and Technical Services	11,611.24	12,632.92	
		4XX	Purchased Property Services	0.00	736.25	
		5XX	Other Purchased Services	2,145.76	2,265.78	
		6XX	Supplies and Materials	2,726.90	2,145.89	
		810	Dues and Fees	150.00	150.00	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	101,757.95	103,732.43	
		2XX	Personal Services - Employee Benefits	31,755.74	32,196.11	
		3XX	Purchased Professional and Technical Services	2,275.04	1,807.99	
		4XX	Purchased Property Services	75,923.19	83,450.77	
		5XX	Other Purchased Services	18,774.46	19,470.69	
		6XX	Supplies and Materials	29,169.23	20,403.27	
		8XX	Other Expenditures	4,122.70	4,123.40	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	98,899.88	100,058.93	
		2XX	Personal Services - Employee Benefits	2,425.88	3,873.57	
		5XX	Other Purchased Services	1,113.81	1,450.54	
		6XX	Supplies and Materials	3,111.58	1,997.33	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	62XX	Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	3,853.96	0.00
316	Data For Achievement				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	2,000.00	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	14,351.65	8,859.02
		2XX	Personal Services - Employee Benefits	87.55	46.66
		5XX	Other Purchased Services	0.00	30.02
		6XX	Supplies and Materials	0.00	21.18
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	88,238.56	87,408.00
		2XX	Personal Services - Employee Benefits	2,733.24	8,298.61
		5XX	Other Purchased Services	561.65	1,827.87
		6XX	Supplies and Materials	6,377.64	3,980.59
		810	Dues and Fees	155.00	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,988.21	3,100.63
		2XX	Personal Services - Employee Benefits	165.70	137.34
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	21,658.00	20,648.41
		2XX	Personal Services - Employee Benefits	132.12	89.03
		5XX	Other Purchased Services	9,571.36	9,852.25
		6XX	Supplies and Materials	129.57	0.00
		810	Dues and Fees	1,075.00	1,000.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	5,115.58	8,699.13
		2XX	Personal Services - Employee Benefits	242.89	304.80
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	49,643.00	51,336.37
		2XX	Personal Services - Employee Benefits	2,329.79	1,608.53
		3XX	Purchased Professional and Technical Services	405.42	375.26
		4XX	Purchased Property Services	295.00	3,063.40
		5XX	Other Purchased Services	4,847.28	10,780.59
		6XX	Supplies and Materials	5,237.22	4,913.27
		810	Dues and Fees	3,165.00	3,310.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	16,370.31	20,928.50
			2XX	Personal Services - Employee Benefits	5,593.64	8,477.01
			4XX	Purchased Property Services	321.68	0.00
			6XX	Supplies and Materials	2,239.85	1,407.49
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	10,551.66	0.00
411	Special Ed-Match \$					
	280	Special Education - Local and State				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	0.00	3,276.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,000,518.77	1,963,663.19	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					204,019.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,785,223.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,963,663.19	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					25,580.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	20,802.85	34,087.97
	1112 District Levy - Personal Property	43,355.63	40,250.23
	1113 District Levy - Heavy Motor Vehicles	78.04	47.56
	1114 District Levy - Pers Prop/Mobile Homes	31.42	164.06
	1190 Penalties and Interest on Taxes	59.83	89.96
	1510 Interest Earnings	412.46	351.38
	2220 County On-Schedule Trans Reimb	60,084.08	47,026.01
	3210 State On-Schedule Trans Reimb	49,282.22	27,799.54
	3444 State School Block Grant	4,151.11	4,151.11
	3446 SB96 Block Grant Reimbursement	1,274.57	0.00
	3460 Montana Oil and Gas Tax	50,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		229,532.21	153,967.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	15,999.97	21,196.89
			2XX Personal Services - Employee Benefits	3,459.81	4,089.97
		25XX Support Services - Business			
			1XX Personal Services - Salaries	8,096.64	8,384.00
			2XX Personal Services - Employee Benefits	1,666.89	2,010.75
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	94,767.27	96,659.29
			2XX Personal Services - Employee Benefits	19,190.39	23,372.73
			3XX Purchased Professional and Technical Services	1,462.81	1,265.10
			4XX Purchased Property Services	11,624.46	8,188.07
			5XX Other Purchased Services	16,943.25	17,764.93
			6XX Supplies and Materials	35,521.20	23,026.48
			8XX Other Expenditures	1,770.00	1,565.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				210,502.69	207,523.21



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					79,352.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					153,967.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					207,523.21	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					25,796.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	27,574.14	31,122.16
	1112 District Levy - Personal Property	60,448.82	36,538.72
	1113 District Levy - Heavy Motor Vehicles	56.03	43.00
	1114 District Levy - Pers Prop/Mobile Homes	12.69	181.19
	1190 Penalties and Interest on Taxes	37.35	92.72
	1510 Interest Earnings	1,539.33	1,178.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		89,668.36	69,156.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	0.00	167,900.00
500						
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	32,438.70	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				32,438.70	167,900.00	

Schedule Of Changes Worksheet				Fund Code 11
Beginning Fund Balance				287,428.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				69,156.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				167,900.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				188,684.92 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1621 Lunch Sales	32,401.86	26,209.27
	3220 State Food Services Match	255.06	104.14
	4550 Federal Child Nutrition	23,515.50	29,090.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		56,172.42	55,404.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12		
PRC	Program	Function	Object	2015 Value	2016 Value		
	910	Food Services					
		31XX	Food Services				
			1XX	Personal Services - Salaries	25,924.56	28,773.41	
			2XX	Personal Services - Employee Benefits	859.58	676.31	
			4XX	Purchased Property Services	915.29	633.63	
			5XX	Other Purchased Services	569.75	389.64	
			6XX	Supplies and Materials	27,906.13	24,959.58	
			810	Dues and Fees	0.00	37.50	
			8XX	Other Expenditures	85.00	85.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					56,260.31	55,555.07	

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						255.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,404.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						55,555.07 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						104.14 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	248.17	487.31
	2240 County Retirement Distribution	374,999.99	229,870.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		375,248.16	230,357.65

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	151,983.09	162,012.01
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	9,785.79	6,971.69
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	5,980.03	6,582.10
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	10,149.04	11,696.68
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	20,968.59	22,776.36
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	6,125.15	6,455.66
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	15,762.51	16,146.44
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	13,612.40	14,136.45
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	16,543.73	19,051.35
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	17,238.00	18,000.00
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	2,428.13	1,626.75
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	5,817.53
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	3,072.63	2,565.78



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,261.11	5,543.08	
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,555.16	0.00	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	447.19	371.32	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,078.26	3,140.78	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	612.15	840.58	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	6,066.62	5,941.54	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	6,090.32	7,481.06	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				300,759.90	317,157.16	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					112,325.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					230,357.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					317,157.16	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					25,525.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
100	Donations to School	
	1900 Other Revenue from Local Sources	2,940.60
	1920 Contributions/Donations from Private Sources	500.00
143	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,165.00
313	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	41,318.00
320	DNRC Grant for Greenhouse	
	3290 State - Other State Grants	3,381.86
330	ACT Testing	
	4710 GEAR UP	200.00
407	Vo Ed Family & Consumer Science	
	3900 State Career & Technical Ed Entitlement	1,551.00
408	Vo Ed Business/Marketing	
	3900 State Career & Technical Ed Entitlement	1,035.00
409	Vo Ed Agriculture	
	3900 State Career & Technical Ed Entitlement	2,306.00
415	Title III Part A English Language Acquisition	
	5710 Special Education Resources Transferred from Other School Districts or Cooperatives	3,329.00
421	Gifted and Talented	
	3600 State Gifted & Talented Reimbursement	5,460.00
430	MT Environmental Education Assoc	
	3290 State - Other State Grants	500.00
433	Texaco Jury Award	
	1510 Interest Earnings	1,023.57
440	DPHHS Pre-Employment Transition Services	
	3290 State - Other State Grants	2,500.00
	4740 Pre-Employment Transition Services (DPHHS)	2,500.00
454	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,757.10
813	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,180.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		83,647.13



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
100	Donations to School				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX	Supplies and Materials		525.00
			100 Subtotal		525.00
143	Title II Part A				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		5,165.00
			143 Subtotal		5,165.00
313	Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		34,931.04
		2XX	Personal Services - Employee Benefits		6,111.96
		5XX	Other Purchased Services		275.00
			313 Subtotal		41,318.00
320	DNRC Grant for Greenhouse				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		6XX	Supplies and Materials		3,448.62
			320 Subtotal		3,448.62
330	ACT Testing				
	471 GEAR UP				
	1XXX Instruction				
		6XX	Supplies and Materials		200.00
			330 Subtotal		200.00
407	Vo Ed Family & Consumer Science				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		5XX	Other Purchased Services		628.58
		6XX	Supplies and Materials		922.42
			407 Subtotal		1,551.00
408	Vo Ed Business/Marketing				
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		5XX	Other Purchased Services		933.06
		6XX	Supplies and Materials		101.94
			408 Subtotal		1,035.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
409	Vo Ed Agriculture				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			5XX Other Purchased Services		70.50
			6XX Supplies and Materials		2,235.50
			409 Subtotal		2,306.00
410	District Housing				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			4XX Purchased Property Services		4,240.50
			410 Subtotal		4,240.50
412	AED Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			5XX Other Purchased Services		63.25
			6XX Supplies and Materials		98.75
			412 Subtotal		162.00
415	Title III Part A English Language Acquisition				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,825.73
			2XX Personal Services - Employee Benefits		503.27
			415 Subtotal		3,329.00
421	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,796.50
			2XX Personal Services - Employee Benefits		561.63
			6XX Supplies and Materials		101.87
			421 Subtotal		5,460.00
430	MT Environmental Education Assoc				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		500.00
			430 Subtotal		500.00
432	State OTO Indian Education for All				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,042.99
			432 Subtotal		2,042.99



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
433	Texaco Jury Award				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		22,588.77
		2XX	Personal Services - Employee Benefits		31,612.54
		6XX	Supplies and Materials		3,554.57
	21XX Support Services - Students				
		1XX	Personal Services - Salaries		67.22
		2XX	Personal Services - Employee Benefits		1,899.76
	222X Educational Media Services				
		1XX	Personal Services - Salaries		40.84
		2XX	Personal Services - Employee Benefits		1,032.76
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries		8,490.52
		2XX	Personal Services - Employee Benefits		2,094.98
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries		8,490.52
		2XX	Personal Services - Employee Benefits		8,501.50
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits		151.76
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits		3,009.94
280	Special Education - Local and State				
	1XXX Instruction				
		1XX	Personal Services - Salaries		1,653.51
		2XX	Personal Services - Employee Benefits		3,799.56
391	State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits		1,816.88
392	State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits		797.50
394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits		1,899.80
910	Food Services				
	31XX Food Services				
		1XX	Personal Services - Salaries		1.86
		2XX	Personal Services - Employee Benefits		685.69
		6XX	Supplies and Materials		735.02
	433 Subtotal				102,925.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
440	DPHHS Pre-Employment Transition Services				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,874.01
			6XX Supplies and Materials		2,125.99
			440 Subtotal		5,000.00
454	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,322.96
			2XX Personal Services - Employee Benefits		429.14
			3XX Purchased Professional and Technical Services		3,180.00
			454 Subtotal		10,932.10
813	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		1,785.00
			810 Dues and Fees		395.00
			813 Subtotal		2,180.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					192,320.71

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					202,509.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					83,647.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					192,320.71 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					93,835.51 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
100 Donations to School	3,440.60	525.00	2,915.60
143 Title II Part A	5,165.00	5,165.00	0.00
313 Title I Improving Basic Programs	41,318.00	41,318.00	0.00
320 DNRC Grant for Greenhouse	3,381.86	3,448.62	-66.76
330 ACT Testing	200.00	200.00	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
407 Vo Ed Family & Consumer Science	1,551.00	1,551.00	0.00
408 Vo Ed Business/Marketing	1,035.00	1,035.00	0.00
409 Vo Ed Agriculture	2,306.00	2,306.00	0.00
410 District Housing	0.00	4,240.50	-4,240.50
412 AED Grant	0.00	162.00	-162.00
415 Title III Part A English Language Acquisition	3,329.00	3,329.00	0.00
421 Gifted and Talented	5,460.00	5,460.00	0.00
430 MT Environmental Education Assoc	500.00	500.00	0.00
432 State OTO Indian Education for All	0.00	2,042.99	-2,042.99
433 Texaco Jury Award	1,023.57	102,925.50	-101,901.93
440 DPHHS Pre-Employment Transition Services	5,000.00	5,000.00	0.00
454 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,757.10	10,932.10	-3,175.00
813 Vo Ed Carl Perkins Basic Grant	2,180.00	2,180.00	0.00
Total	83,647.13	192,320.71	-108,673.58



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1.02	0.03
	1190 Penalties and Interest on Taxes	1.02	0.02
	1510 Interest Earnings	55.23	65.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>57.27</u>	<u>65.47</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						9,798.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,864.24 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	375.00	2,525.00
	1510 Interest Earnings	10.55	4.14
	3260 State Driver's Education Reimbursement	466.64	2,295.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		852.19	4,824.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	1,501.12	591.42
			2XX Personal Services - Employee Benefits	5.16	10.73
			5XX Other Purchased Services	231.21	0.00
			6XX Supplies and Materials	1,054.24	3,018.47
			810 Dues and Fees	195.00	205.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,986.73	3,825.62

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					1,296.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,824.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,825.62 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,295.77 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	32.98	39.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>32.98</u>	<u>39.05</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					5,851.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,890.62 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	9.60	0.00	
	1920 Contributions/Donations from Private Sources	2,000.00	0.00	
	3281 State Technology Aid	1,863.72	1,759.57	
	3460 Montana Oil and Gas Tax	50,000.00	25,000.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		53,873.32	26,759.57	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		13,425.86	9,639.22
		4XX Purchased Property Services		0.00	915.60
		6XX Supplies and Materials		35,109.09	18,214.75
	21XX Support Services - Students				
		1XX Personal Services - Salaries		3,328.77	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				51,863.72	28,769.57

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					2,010.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,759.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,769.57 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	70.07	5.88
	1900 Other Revenue from Local Sources	78.85	571.99
	1910 Rentals	60.00	338.00
	3460 Montana Oil and Gas Tax	241,629.39	141,213.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>241,838.31</u>	<u>142,129.71</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	131,776.43	67,589.20
			3XX	Purchased Professional and Technical Services	12,429.17	5,673.06
			4XX	Purchased Property Services	0.00	1,815.00
			5XX	Other Purchased Services	23.10	0.00
			6XX	Supplies and Materials	59.00	4,909.91
			7XX	Property and Equipment Acquisition	6,603.62	0.00
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	17,580.18	7,087.92
		222X	Educational Media Services			
			2XX	Personal Services - Employee Benefits	4,642.09	3,703.92
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits	9,573.84	10,227.54
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	33,606.60	29,662.24
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	16,130.19	14,175.92
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	22,262.28	14,175.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				254,686.50	159,020.63	



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					16,890.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					142,129.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					159,020.63	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.47	8.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7.47</u>	<u>8.87</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					1,326.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,334.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	831.35	43.17
	1190 Penalties and Interest on Taxes	23.60	1.61
	1510 Interest Earnings	592.64	352.08
	3460 Montana Oil and Gas Tax	100,000.00	0.00
500			
	5301 School Safety and Security Transfer	32,438.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>133,886.29</u>	<u>396.86</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			4XX Purchased Property Services	52,798.86	30,016.77
			6XX Supplies and Materials	12,566.76	11,656.56
			7XX Property and Equipment Acquisition	32,684.90	26,245.87
500					
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	32,432.21	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>130,482.73</u>	<u>67,919.20</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	105,127.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	396.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	67,919.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,605.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,058.09	0.00
	1900 Other Revenue from Local Sources	292.38	0.00
	1920 Contributions/Donations from Private Sources	500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,850.47</u>	<u>0.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			870 Student Scholarships	9,450.00	0.00
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	0.00	184,670.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>9,450.00</u>	<u>184,670.04</u>

Schedule Of Changes Worksheet					Fund Code 81
Beginning Fund Balance					184,670.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					184,670.04 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	100.21	86.97
	1700 Student Extracurricular Activity Receipts	119,570.42	97,187.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>119,670.63</u>	<u>97,274.33</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	129,020.13	106,182.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>129,020.13</u>	<u>106,182.07</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	87,442.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	97,274.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,182.07	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	78,534.71	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	1,224.42
	1920 Contributions/Donations from Private Sources	0.00	1,645.00
	9710 Residual Equity Transfers In	0.00	184,670.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>187,539.46</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870 Student Scholarships		0.00	3,550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>3,550.00</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					187,539.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,550.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					183,989.46	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	52,467.16	66,056.85
XX	39X	1XXX	112 Certified Teacher Staff Salaries	86,793.12	87,033.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	1,933.09	2,042.99
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	2,735.40	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,036,741.81	1,012,098.62
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	15,075.64	12,044.82
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	5,662.00	1,763.34
XX	XXX	26XX	41X Energy Utility Services	58,981.63	60,959.68
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	9,355.53	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	23,329.37	26,245.87
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.01	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	29,786.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	29,786.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,928.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	42,892.42
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	110,656.87
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0903-42893748

51 Toole County

0903 Sunburst K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	100,058.93	0.00	0.00	0.00	0.00
280	1XXX	2XX	3,873.57	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,450.54	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,997.33	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,276.50	0.00	0.00	0.00	0.00
Totals			110,656.87	0.00	0.00	0.00	0.00

110,656.87

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0903-42893748

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0903 Sunburst K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	60,030.00	0.00	0.00	0.00	60,030.00
Buildings	2,378,567.30	0.00	22,976.85	0.00	2,401,544.15
*** Machinery and Equipment	857,153.00	0.00	185,800.00	155,401.35	887,551.65
Totals at Historical Cost	3,295,750.30	0.00	208,776.85	155,401.35	3,349,125.80
Depreciation					
Building Accum	1,513,605.58	0.00	59,167.94	0.00	1,572,773.52
Machinery and Equipment Accum	458,626.10	0.00	89,307.30	116,714.50	431,218.90
Total Accumulated Depreciation	1,972,231.68	0.00	148,475.24	116,714.50	2,003,992.42
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,323,518.62	0.00	60,301.61	38,686.85	1,345,133.38

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,651.60	0.00	0.00
General Administration (23XX)	2,000.00	0.00	0.00
Financial Administration (25XX)	1,976.40	0.00	0.00
Operations and Maintenance (26XX)	67,033.94	0.00	0.00
Transportation (27XX)	74,935.94	0.00	0.00
Food Service (31XX)	536.26	0.00	0.00
Extracurricular (34XX, 35XX)	341.10	0.00	0.00
Total Depreciation for FY2016	148,475.24	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0903-42893748

51 Toole County

0903 Sunburst K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	117,672.43	0.00	0.00	20,767.81	96,904.62	0.00	96,904.62
Total Governmental Activity							
Non-bond Long-Term Liabilities	117,672.43	0.00	0.00	20,767.81	96,904.62	0.00	96,904.62

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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51 Toole County

0903 Sunburst K-12 Schools

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	279,119.94	5,945.37	0.00	285,065.31
Net Pension - TRS	1,745,825.00	20,490.00	0.00	1,766,315.00